S.B. Civil Sales Tax Revision No.253/2001

Assistant Commercial Taxes Officer, Jalore.

vs.

M/s. Ambika Stone Works.

Date : 27.7.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.

Mr. Dinesh Mehta, for the respondent.

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Heard learned counsel for the parties.

It appears from the reasons given by the Tax Board in its order dated 22.7.2000 that the Tax Board was of the view that the tax liability of the respondent/assessee was determined on the basis of assumption rather than actual facts. The Tax Board observed that the assessee was keeping the books of account, stock register and it is not the allegation that the books of accounts and stock register were not maintained properly or are not disclosing the true statement about business activities of the assessee. The Tax Board observed that the assessing authority merely on the basis of use of less boxes by the assessee presumed that the assessee must have purchased the raw material of Rs.22,200/- in excess. The Tax Board also observed that it is not the case of the department that the assessee ever suppressed the books of accounts and relevant documents to avoid tax liability. The reasons given by the Tax Board

appears to be correct in view of the fact that merely because of less use of 148 boxes for packing material, all presumptions cannot be drawn which have been drawn by the assessing authority.

In view of the above, I do not find any merit in this sales tax revision and the same is hereby dismissed.

(PRAKASH TATIA), J.

S.Phophaliya